

WASHINGTON TOWNSHIP BOARD OF EDUCATION
FLEXIBLE BENEFIT PLAN
DEPENDENT CARE CERTIFICATION

In support of my claims for reimbursement of dependent care assistance expenses, I certify my eligibility for the reimbursement by representing the following:

1. Qualifying Dependent. The dependent care is being provided for one of the following persons:
 - a) a dependent under the age of 13 for whom I am entitled to claim a tax deduction;
 - b) a dependent who lives with me and is physically or mentally incapable of caring for themselves; or
2. Type of Expense. The expenses relate to household services or dependent care for one of the above qualifying dependents.
3. Person to Whom Expenses Were Paid. None of the expenses for which I seek reimbursement were paid to a dependent of mine or of my spouse or to a child of mine who will not have reached age 19 by the end of this year.
4. Day Care Limitation. If the expense was paid to a day care center, to the best of my knowledge the center is licensed and complies with the applicable state and local laws and regulations, provides care for more than six persons and receives fees for providing services to these persons.
5. Earned Income Limitation. The amount of any claimed reimbursement will not exceed the lesser of my earnings for the year or \$5,000 annually. If I am married, the claimed reimbursement will not exceed the lesser of my earnings, the earnings of my spouse for the year, or \$5,000.
6. Coordination with Tax Credit. I understand that any amount reimbursed to me under this Plan will reduce, dollar for dollar, the maximum credit (\$2,400 for one qualifying individual and \$4,800 for two or more qualifying individuals) I may claim for dependent care expenses.
7. Tax Reporting Requirements. I understand that I am not entitled to exclude from income any dependent care reimbursement under this Plan unless I include on my tax return for the year of reimbursement the name, address and taxpayer identification number of the person to whom the dependent care expenses were paid (in the case of an individual, the ID number is the person's Social Security number). If the service provider is a 501(c)(3) tax-exempt entity, only the name and address of the service provider need to be reported.
8. Miscellaneous. I will actually pay the expenses listed on the salary reduction agreement in the year in which I am seeking reimbursement and will provide substantiation of the payment by receipt. If any event occurs which changes my eligibility for the reimbursement during my current agreement period, I will notify the Firm Administrator of such event.

Dated: _____

Please print Employee's name

Employee Signature